Treasury Department
First Auditor's Office
Feby 9, 1861

S W

In reply to your letter of the 6th inst. addressed to the Secretary of the Treasury and which was referred to this office, I have to state that an account was audited on the 23d ultimo in favor of Thomas H. Garrett for $181. for Expenses in Manufacturing Fusible Alloys, and on the 28th ultimo one in your favor for $75. for rent of premises for the same purpose.

The settlement of these accounts was somewhat delayed in consequence of a pressure of business at the desk in charge of them.

I had no authority to settle the account of Mr. Garrett in your favor, as it appeared in his name against the United States and was so referred to this office for settlement. There

being no letter or other paper to indicate that you had any title to it.

Although no account accompanied the vouchers for rent paid to Dr. Curran, as the sum appeared to have been received from you, it was deemed proper to settle it in your favor.

I believe all of the Expenses connected with the preparation of these Fusible Alloys are paid by you. I would therefore suggest, in order to avoid for the future the inconvenience which you mention, that they all be included in one account made out by you against the United States, at the close of each quarter, so that the whole may be disposed of in your favor and in one settlement.

I am

Very Respectfully
Your Obt. Servant
T. L. Smith
auditor.

Prof. James C. Booth
at U. S. Mint
Philad.a

9th Feb. 1861

T. S. Smith
Auditor
U. S. Treas. Dept

Why sent Draft payable to Garrett. Sent one for $75 to my order.